

Company Registration Number: NI038848
HMRC Charity Registration Number: XR36767
Charity Commission for NI Registration number: NIC102973



(a private company limited by guarantee without a share capital, exempt from using limited)

Financial Statements

for the year ended 31st March 2024

KEEP NORTHERN IRELAND BEAUTIFUL

Company Information

Director / Trustees

Dr Jim Bradley
Dr Linda Patricia Bradley. resigned 29th November 2023
Dr Susan Janet Christie OBE. resigned 29th May 2024
Mr Stephen John Finlay. resigned 30th August 2023
Mr Brendan Gallen. appointed 27th February 2024
Ms Anna Manwah Lo MBE. resigned 15th August 2024
Mr Brian Desmond Monroe BSc(Hons), MAcct, FCA
Ms Eimear Montague. resigned 29th May 2024
Miss Émer Meabh Rafferty. appointed 9th January 2024
Mr Colm Smyth. appointed 27th February 2024
Mr Robert John Thompson
Dr Tim Walker
Mr Aaron Ward

Company Secretary

Dr Ian Humphreys. resigned 29th May 2024
Dr Susan Janet Christie OBE. appointed 29th May 2024

Company Number

NI038848

Charity Registration Nos.

NIC102973 *Charities Commission for Northern Ireland*
XR36767 *HM Revenue & Customs*

Registered Office

<i>to 29th January 2024</i>	<i>from 29th January 2024</i>
Bridge House	Titanic Suites
Paulett Avenue	55/59 Adelaide Street
Belfast	Belfast
BT5 4HD	BT2 8FE

Auditors

Diamond & Skillen
Sinclair House
89/101 Royal Avenue
Belfast
BT1 1FE

Business Address

<i>to 29th January 2024</i>	<i>from 29th January 2024</i>
Bridge House	Titanic Suites
Paulett Avenue	55/59 Adelaide Street
Belfast	Belfast
BT5 4HD	BT2 8FE

KEEP NORTHERN IRELAND BEAUTIFUL

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Keep Northern Ireland Beautiful
Director / Trustees' Report for the year ended 31st March 2024

The Board of Directors/Trustees submits its report together with the audited financial statements for the year ended 31st March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

The Company is a private company limited by guarantee without a share capital, exempt from using limited, registration number NI038848, is a registered charity, number XR36767 and is also registered with the Charity Commission for Northern Ireland, number NIC102973. The names of the present Directors/Trustees, and any past Directors/Trustees who served during the year, are given on page 4, together with the names of the charity's external advisors.

STRUCTURE, GOVERNANCE AND MANAGEMENT

DIRECTORS/TRUSTEES

The Board of Directors/Trustees is responsible for the overall governance of the Company. Directors/Trustees have the power at any time and from time to time to appoint any person to be a Director/Trustee and the total number of Directors/Trustees may not be less than three but there is no maximum. Any Director/Trustee appointed shall hold office for a term of four years (subject to meeting the requirements of Article 33) and shall then be eligible for re-appointment, also for a term of four years. The Board elects one of its number to act as Chairperson for the term at their first meeting following the Chairperson's appointment.

The Board meets at least four times each year where Directors/Trustees review strategy and operational performance and set annual operating plans and budgets. New Directors/Trustees meet with the Chief Executive who provides them with all the information they need on the work of the Company which is further enhanced at the meetings of the Board thereafter. Directors/Trustees are encouraged to attend appropriate external training events where these will help their role. The Board delegates the exercise of certain tasks in connection with the management and administration of the Company to staff employed by the Company. This is controlled by requiring regular reporting back to the Board so that all decisions can be ratified in due course.

STATEMENT OF DIRECTORS/TRUSTEES' RESPONSIBILITIES AND CORPORATE GOVERNANCE

The company is registered with the Charity Commission for Northern Ireland.

The Directors/Trustees are responsible for their annual report and for the preparation of financial statements for each financial year which give a true and fair view of the state of affairs of the Company and of the net movement in funds of the Company for that period. In preparing those financial statements, the Directors/Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements; *and*
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors/Trustees are responsible for ensuring that the Company keeps proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The Company is operating efficiently and effectively;
- All assets are safeguarded against unauthorised use or disposition and are properly applied;
- Proper records are maintained and financial information used within the Company, or for publication, is reliable; *and*
- The Company complies with relevant laws and regulations.

STATEMENT OF DISCLOSURE TO OUR AUDITORS

In so far as the Directors/Trustees are aware at the time of approving our Trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the charity's auditor is unaware; *and*
- the Directors/Trustees, having made enquiries of fellow directors/trustees and the charity's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a Director/Trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

INTERNAL CONTROLS

Internal controls over all forms of commitment and expenditure continue to be reviewed to ensure their effectiveness. Processes are in place to ensure that performance is monitored and the appropriate management information is prepared and reviewed monthly by executive management and quarterly by the Board. The systems of internal control are designed to provide reasonable but not absolute assurances against material misstatement or loss. They include:

- A Strategic Plan, Annual Business Plan and Annual Budget approved by the Board;
- Regular consideration by the Board of financial results, variances from budget, non-financial performance indicators and benchmarking reviews;
- Delegation of day to day management authority and appropriate segregation of duties; *and*
- Identification and management of risks.

RISK STATEMENT

An internal risk assessment has been undertaken in order to identify the major risks to which the organisation is exposed. These have been identified as:

- Financial - the organisation's funding is uncertain and historic income streams may be at risk. To mitigate against this the Board has formulated a Reserves Policy (see Finance Review below);
- Operational - as an organiser of a wide variety of events and programmes, the organisation takes great care to ensure the safety of all participants and that the appropriate liability policies are in place;
- Operational – failure to meet targets and objectives specified by our Sponsors and funders.
- Strategic – failure to meet commitments within our Strategic Plan, including our Vision and Values.
- Reputational – the reputation of the organisation is crucial and must always be maintained.

The Board recognises its responsibility for the management of risk and has in place a Risk Strategy, which categorises risk in terms of severity, likelihood and consequence. The Strategy is reviewed annually and risk is monitored regularly.

RISK MANAGEMENT

The organisation has in place a well-established system of internal controls that governs its operations. These controls have been designed to provide a reasonable assurance against risk and include:

- A Governance Framework;
- Financial Standing Orders and Regulations;
- A long term Strategic Plan, an Annual Business Plan and an Annual Budget for the year, all of which have been approved by the Board;
- Monthly review of financial results by the CEO including variance from budget and variance from cash flow and quarterly review by the Board of these financial performance indicators;
- In depth appraisal by the Finance Committee of financial performance, risks and growth objectives;
- Detailed objectives are set annually for all aspects of the organisation's activities. Progress against these objectives is monitored monthly by the CEO and quarterly by the Board against agreed targets and benchmarks;
- Risk assessments, carried out before all activities are undertaken, regularly checked by line managers;
- Scaled authority levels and appropriate segregation of duties;
- Continual identification and management of risk; and
- A new policy and procedure is in place to ensure we meet the requirements of the General Data Protection Regulations.

The Board has a rolling programme to review its Governance Documents and has set up an organisational risk register which allows identified risks to be rated according to the severity, likelihood and impact of the risk occurring.

OBJECTS, OBJECTIVES AND PRINCIPAL ACTIVITIES OF THE CHARITY

The company adopted revised Articles of Association on 21st February 2022. In accordance with the revised Articles of Association the objects for which the Charity is established are to protect, conserve and improve the environment of town and country in Northern Ireland and elsewhere for the benefit of local people, communities, visitors and the public and in particular to educate and inform the public about the preservation, protection and improvement of the environment, and the impact of individuals' own actions on the environment and to promote awareness of the ways in which the environment is at risk and the ways in which such risk can be minimised.

Our **mission** is: **to inspire and empower people to create more resilient and healthier communities.**

Our **strategic aim** is **to achieve this by facilitating action, informing and educating and influencing policy on**

- **climate breakdown,**
- **biodiversity loss; and**
- **pollution and waste**

through a combination of campaigns, programmes, surveys, research and a variety of projects, detailed below.

STATEMENT OF COMPLIANCE WITH THE DUTY TO HAVE REGARD TO THE CHARITY COMMISSION FOR NORTHERN IRELAND'S GUIDANCE ON PUBLIC BENEFIT

In setting our objectives and planning our activities for the year the Directors/Trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purpose and provide a benefit to the beneficiaries. No harm and no private benefit flowed from the purposes of the charity.

ACHIEVEMENTS AND PERFORMANCE

Keep Northern Ireland Beautiful continues to monitor and review its Board membership to ensure that it is able to effectively deliver its mission. Keep Northern Ireland Beautiful works closely with central and local government on issues impacting on the quality of local neighbourhoods. Liaison with other organisations including An Taisce (in Ireland), Keep Britain Tidy, Keep Scotland Beautiful, Keep Wales Tidy and other global organisations, allows resources and best practice to be shared.

Many areas of work that were seriously impacted by the pandemic, particularly where work on sites or involving volunteers was concerned, have continued to recover. However, the pandemic has changed the nature of how the organisation engages with its staff and the government mandated move to full-time home working has, where appropriate for staff, been modified to two days home working being available to all staff. Additionally, an experimental four-day working week has been continued as a trial with encouraging feedback from staff and stakeholders.

ENVIRONMENTAL ENGAGEMENT

The **Healthy Oceans Healthy Minds** campaign ran over a four-week period with a wide reaching media campaign promoting 75 events taking place all over NI and 1,074 people directly engaged at these events (sponsored by Belfast Harbour). The **Big Spring Clean** saw 94 BSC events in 2023 (April 23) engaging 20,748 volunteers; 101 BSC events in 2024 (March 24) engaging 17,739 volunteers. The total of 195 events for this period saw 38,487 volunteers engaged, with a widely reaching promotion and social media campaign.

There are now 1,289 **Adopt A Spot** groups; 21,576 active volunteers; 15 Adopt A Spot Ambassadors; 13 events attended; 178 places improved; two new Adopt A Spot distributors (Helping Hand and Pot Gang). 6 skills development opportunities were signposted to groups.

Live Here Love Here continues to be a highly successful and engaging project. 88 projects were successfully funded through the **Small Grants Scheme** 2023/24. Nearly 500 applications were submitted requesting approximately £1 million. This is the largest number of applications ever received, with a record number of new groups applying to the Scheme. Ten **Live Here Love Here Gatherings** took place, engaging ten councils as delivery partners with 245 attendees. 87 new groups/sectors engaged at Live Here Love Here Gatherings. A prestigious **Live Here Love Here Community Awards Ceremony** took place in partnership with Belfast Harbour with 87 nominations submitted, 130 attendees to the event with nine partner councils represented. 12 Award categories were presented. Prompted **awareness of the Live Here Love Here** campaign reached 75% which achieves the 2025 strategic target.

ENVIRONMENTAL QUALITY

The **Northern Ireland Environmental Quality Forum** was re-established this year. Meetings were organised to bring together Councils and other stakeholders to establish a joined-up approach to address local environmental quality issues. Attendees have been grateful for the opportunity to collaborate and discuss issues such as fixed penalty notices and Articles 4 and 5.

The number of **Green Flag for Parks and Open Spaces** sites increased to 99 (up 93 in 2023). Eight new Green Flag judges were trained, growing the overall number of judges in the network to 58. Additional training took place to train eight Heritage Flag judges.

Keep Northern Ireland Beautiful continued to carry out the survey and completed the annual **Cleaner Neighbourhoods Report**. Two **Cleaner Neighbourhood Survey** training sessions were organised through Keep Scotland Beautiful across the year. The purpose of these sessions was to train Keep Northern Ireland Beautiful staff on the delivery of Cleaner Neighbourhood Surveys and ensure all surveys are conducted to the same standard and quality that we require. This training also served as an opportunity to develop a strong working relationship with Keep Scotland Beautiful who have since offered additional assistance in the review of Keep Northern Ireland Beautiful's Cleaner Neighbourhood data and data analysis process.

ENVIRONMENTAL EDUCATION

Keep Northern Ireland Beautiful is Northern Ireland's Full Member of the **Foundation for Environmental Education** (FEE). 369 Eco-Schools achieved the international **Green Flag** standard in 2023/24; meaning that at the end of March 2024 43% of schools in Northern Ireland held the Green Flag. Schools hold a Green Flag for two years before requiring reassessment.

Our education work improves the quality of and access to environmental education and is delivered in a **collaborative manner** across all work areas of Keep Northern Ireland Beautiful and working with Department of Agriculture, Environment and Rural Affairs (DAERA), Councils, the Northern Ireland Housing Executive and a wide range of education partners. Through Eco-Schools other education programmes our staff provide direct support to teachers, create environmental education resources and deliver workshops covering a wide range of topics including climate, biodiversity, and tackling fast fashion and plastic pollution.

NI 30 Under 30 Climate Change Makers Programme supports a network of young people from a diverse range of backgrounds, cultures, industries and specialisms with the common goal of becoming planet positive Climate Change Makers. This growing network of aspiring young leaders is equipped to drive meaningful change within their spheres of influence across Northern Ireland, challenging governments, institutions, networks, employers, colleagues and peers to drive carbon reduction and spearhead the transition to a more sustainable, just future. Similar to our pilot year in 2023, the second 30U30 programme, which concluded in June 2024, was again oversubscribed with a wider range of sectors involved, including environmental conservation, government and policy, construction, energy, academia, transport, agriculture and food production, technology and research, and culture and communications. We now have 60 alumni in the network engaging with us. It is our ambition to have 150 30 Under 30 Climate Change Makers operating in sectors across NI by 2028.

The Environmental Action for Resilience, Transformation & Health (**EARTH Hub**) will be a new and dedicated online platform for organisations delivering environmental education, skills development and capacity building to communities and across various sectors of society across Northern Ireland. Resourced by The Dormant Accounts fund and delivered in partnership with Northern Ireland Environment Link, the EARTH Hub is a digital transformation initiative to support the environment NGO sector to join forces in a new and more creative fashion, mobilising and pooling its resources and expertise to better connect and communicate with one another, with existing and new audiences and to improve overall delivery and thus impact of our collective environmental work. The Launch of the Hub is expected in 2025.

CLIMATE ACTION

The end of this project in December 2023 marked the engagement of over 2,200 people in **Climate Awareness Training** of different forms over the previous three years. Sector-specific training programmes provided information, advice and confidence building to teachers, youth leaders, students and youth groups as well as a wide range of community organisations. Strong links with QUB and UU ensured that high numbers of HE students were empowered, through training, to be environmentally aware and active. Climate Awareness Training is now built into induction weeks for many schools across both universities. In addition, Keep Northern Ireland Beautiful won the tender to deliver climate awareness training to the NI Civil Service, having piloted a new programme for this sector across the previous year.

Keep Northern Ireland Beautiful are now playing a role in the **Sustainable Futures** initiative with the Department of Education and CCEA, working to raise the profile of Education for Sustainable Development (ESD) within the NI Curriculum and provide support resources to teachers and schools, including a teaching and learning progression pathway.

Climate awareness training for business groups continued to evolve and grow with a regular training programme in place across a range of business sectors. We now have an accredited **Carbon Literacy for SMEs** in operation, fully contextualised to Northern Ireland.

Keep Northern Ireland Beautiful were also awarded a second grant for climate awareness training for a further three years, focussing on a more **diverse range of programmes** for training schools, communities and youth groups, as well as a significant focus on signposting people to climate action opportunities within NI.

BIODIVERSITY RECOVERY

As well as the ongoing **support of staff** across the organisation with advice and information on biodiversity issues, the delivery of community workshops and completing the first draft of a **Biodiversity Strategy for Keep Northern Ireland Beautiful**, the Biodiversity department are leading on some key nature-based, funded projects. The first year of the **Hedgerow Heroes** project was completed successfully with 11 schools, involving 245 pupils planting 220 metres of native hedgerow and receiving a range of support workshops. In addition, the structure and planning for a new project with Stranmillis University College – **Generation Nature** - has been established. This involves the development of nature awareness training being developed and included in Initial Teacher Training as well as a nature demonstration site being established, where teachers can be guided and supported in learning how to integrate nature, biodiversity and sustainability themes into lesson planning. These plans contribute significantly to the **UNESCO Greening Education Partnership** strategy to 'green' curriculum, teacher training, communities and school buildings. Keep Northern Ireland Beautiful now work across all four pillars of this global initiative.

Keep Northern Ireland Beautiful received funding of nearly £4.5 million from DAERA over two financial years (April 2022-March 2024) to deliver **three pollinator-focused grant schemes**: the Rural Pollinator Grant Scheme, the School Pollinator Garden Grant Scheme and Platinum Jubilee Pollinator Grant Scheme. The Grants supported over 350 projects in schools and communities across Northern Ireland. These projects increased biodiversity by planting for pollinators, transformed and improved the quality of unused spaces, and improved the health and wellbeing of students and communities.

POLLUTION SOLUTIONS

During the 2023-2024 period, the Waste and Pollution Solutions (WPS) department, funded by the Department of Agriculture, Environment and Rural Affairs (DAERA), made progress in **promoting sustainability and reducing waste in single use plastics and textiles**. A key achievement was our **Tackling Textiles Skills and Innovation Grant Competition**, which exceeded expectations by funding 14 projects, surpassing the initial target of 10. The program attracted 52 applications totalling over £100,000 in funding requests.

Education, a key strand to the WPS workstream, successfully delivered **70 workshops** across all 11 council areas in Northern Ireland, engaging around 2,680 pupils and educators. The workshops, which covered fast fashion, climate campaigning, and SUPs, were tailored to meet the needs of each school. Special Needs and composite classes were included to ensure inclusivity. Additionally, 32 schools committed to our **Plastic Promise** initiative, reinforcing a culture of sustainability in education.

Our public engagement campaigns surpassed expectations receiving both local and national media attention. One of the key campaigns we ran this year was **Buy Nothing New Month**, launched in January 2024. This initiative encouraged consumers to reconsider their consumption habits. Whilst we adopted the campaign from Keep Britain Tidy, its introduction in Northern Ireland raised concerns about its potential impact on retailers during an already challenging month. Although the balancing act between consumer behaviour and business needs remains a delicate one, changing consumption patterns is a remains a priority for Keep Northern Ireland Beautiful and WPS department.

Additionally, we ran a major public event, the **Fashion Forever Festival**, which attracted 1,700 attendees and promoted sustainable fashion through workshops, repair cafes, and preloved clothing booths. Feedback was overwhelmingly positive, with 93.9% of attendees inspired to buy preloved clothing.

WPS work with local councils to develop an **Award Programme for Councils** to incentivise action on single use plastics. Belfast City Council and Mid and East Antrim Borough Council were recognised with awards for their efforts in behaviour change and single-use plastics reduction.

WPS also successfully engaged **Communities** with workshops aligned to the environmental issues with SUPs. Feedback from participants has been overwhelmingly positive, indicating that the workshops were well-received and effectively delivered.

WPS also ran several **Nudge Behaviour Projects** which included the installation of a 1,000-litre SUP Bin at Ulster University, which sought to engage approximately 30,000 students, and the distribution of 20 cigarette ballot bins across Northern Ireland. These efforts will have contributed to reducing plastic waste in public spaces and waterways.

The **Marine Litter Capital Grants Scheme** made a significant impact by funding 23 projects with a total investment of £189,833, with the highest single award of approximately £38,000 dedicated to tackling marine litter originating from Lough Neagh. The scheme focuses on reducing plastic waste in marine environments and supported communities across all 11 council areas.

COMMUNICATIONS

The Keep Northern Ireland Beautiful communications team supported all projects by providing external communications needs. The Key Measurement are listed below. It is worth noting that in addition to those, the communications team were

also heavily involved in awards planning and execution, speech writing, video production, website management and PR and issues management.

Newsletters

23 were released across three brands.

- Nine Eco Schools Newsletters distributed to a total of 15,132 recipients, opened by 1,626 with 11% open rate overall. Open rate of individual newsletters ranges from 7% to 24%.
- 10 Live Here Love Here Newsletters distributed to a total of 87,019 recipients, opened by 23,367 with open rate of 27%. Open rate of individual newsletters ranges from 22% to 33%.
- Four Keep Northern Ireland Beautiful Newsletters distributed to a total of 49,660 recipients, opened by 12,304 with open rate of 25%. Open rate of individual newsletters ranges from 21% to 29%

Press Releases

68 press releases were released supporting a range of our key initiatives including Hedgerow Heroes, Small Grants, Adopt a Spot, Healthy Oceans, Healthy Minds, Green Flag Awards, Buy Nothing New Month, Community Awards, Fashion Forever Festival.

- Eco-Schools NIMMS circulation: 1,165,102 and AVE £278,608.
- LIVE HERE LOVE HERE NIMMS circulation: 1,211,664 and AVE £230,598.
- Keep Northern Ireland Beautiful NIMMS circulation: 2,284,349 and AVE 341,007.

Social Media

Mean Growth in 2023-24 across all channels was 6.6% (no other management or tracking in place). It is worth noting for reporting purposes that each brand has 3 or more channels. For example, KEEP NORTHERN IRELAND BEAUTIFUL has four Instagram channels to manage and discussions are ongoing about making this more efficient and powerful.

- Eco Schools: 3.1%
- Keep Northern Ireland Beautiful: 6.9%
- Live Here Love Here: 8.7%

FINANCIAL REVIEW AND RESULTS FOR THE YEAR

The Statement of Financial Activities on page 10 is designed to reflect all incoming resources receivable and expenditure incurred during the year irrespective of when income is actually received and payments made. Total incoming resources for the year amounted to £2,159,825 (2023: £5,251,595). Total resources expended of £2,157,110 (2023: £4,884,905) resulted in a net surplus of resources for the year of £2,715 (2023: surplus of £366,690). There were no balances on restricted funds at the year-end (2023: £63,079). The balance on unrestricted funds at the year-end was £822,530 (2023: £756,736) which is free and represents the reserves available to the Director / Trustees to help fulfil current and future plans. Breakdowns of the amounts recorded for incoming resources and resources expended are given in notes 3 and 4 to the accounts.

OUR SUPPORTERS

Without the strong ongoing commitment and support of many organisations it would not be possible to work effectively towards our vision. We want to thank the organisations that funded the charity during 2023/2024 including The Department for Agriculture, Environment and Rural Affairs, ten local councils, the National Lottery, Cookstown Textile Recyclers, Danske Bank, Garfield Western Foundation, Northern Ireland Housing Executive, Radius Housing, Translink, Trocaire, Belfast Harbour Commission, Moy Park, The Weatherbys, Foundation for Environmental Education, Belfast Harbour Commission, Energia Community Fund, American Ireland Funds, Ulster Garden Villages, Coca Cola, and Podiem. We especially thank all the volunteers who freely gave their time once again this year to help keep Northern Ireland beautiful, whether through litter picks, community, sport and school based projects or as one of the expert judges and assessors for the various award programmes.

RESERVES POLICY

The Directors/Trustees believe that the Company should hold financial reserves because:

- It has no endowment funding and is currently dependent for income upon Government Grants from year to year, which are subject to review and experience periodic hiatus;
- It requires protection against and the ability to continue operating despite unforeseen setbacks; and
- It requires the ability to be able to take advantage of change and opportunities to further its objectives.

The Directors/Trustees believe that the level of unrestricted reserves should be the equivalent of between six and preferably 12 months' operating costs calculated and reviewed annually. Reserves should be built up to the desired level in stages consistent with the charity's overall financial position and its need to maintain and develop its charitable activities.

The level of total unrestricted reserves stands at £822,530. With operating costs (restricted and unrestricted funds - excluding direct programme costs) currently amounting to approximately £1,530,000 per year, this would mean a target reserve balance of between £765,000 and £1,530,000. The level of reserves held is therefore above the minimum requirements of the Reserves Policy and within the target range.

Details of the Company's funds are shown in Note 12. An analysis of the Company's net assets between the funds is given in Note 13. The Directors/Trustees consider that sufficient resources are held in an appropriate form to enable each fund to be applied in accordance with any restriction imposed.

EMPLOYEES

The Company aims to be an organisation for which employees enjoy working and where they feel supported and developed. Concerns about government funding until October were mitigated by senior management keeping employees regularly updated, although uncertainty contributed to some departures and vacancies carried for most of the financial year. Employee Management software was introduced introducing efficiencies in management and HR. A hybrid working policy introduced alongside the move to new office premises. The Company supports equal opportunity.

FUTURE DEVELOPMENTS

The Company will continue to secure the necessary political support in the local council structures and in the Assembly to help deliver relevant aspects of the draft Programme for Government. We remain focused on business development to broaden the income available to the Company to deliver on its vision and mission. The vision and mission, and accompanying strategy to deliver on them, reflects the increasingly urgent and serious nature of the environmental crises faced by humanity including climate breakdown, the increasing rate of extinction events and environmental pollution. The DAERA grant will be used particularly to increase our ability and activity to effect behaviour change and where necessary to support enforcement. On-line tools continue to be developed to meet local needs. We will continue to strengthen our digital and social presence. Board membership is continuously under review to ensure the necessary range of skills is available to advise the Company.

MEMBERS OF THE BOARD OF DIRECTORS/TRUSTEES

The following held office during the year:

Jim Bradley, Linda Bradley, Susan Christie, Stephen Finlay, Brendan Gallen, Anna Lo, Brian Monroe, Eimear Montague, Émer Rafferty, Colm Smyth, Robert Thompson, Tim Walker and Aaron Ward.

- Linda Bradley resigned on 29th November 2023.
- Stephen Finlay resigned on 30th August 2023.

After the year-end date, but before the adoption of the accounts:

- Eimear Montague resigned on 29th May 2024
- Ian Humphreys resigned as Chief Executive and Company Secretary on 29th May 2024
- Susan Christie resigned from the Trustee board on 29th May 2024 to take up the posts of Chief Executive and Company Secretary
- Anna Lo resigned on 15th August 2024.

The principal officers for 2023/2024 were:

<i>Chair</i>	<i>Vice Chair</i>	<i>Chief Executive</i>	<i>Finance Director</i>	<i>Company Secretary</i>
Susan Christie	Stephen Finlay	Ian Humphreys	Brian Monroe	Ian Humphreys

STATUTORY AUDITORS

Diamond & Skillen
Chartered Accountants and Registered Auditor
Belfast
BT1 1FE

PRINCIPAL BANKERS

Danske Bank
Donegall Square West
Belfast
BT1 6JS

By order of the Board Diamond & Skillen were appointed auditors to the company and are deemed to be re-appointed in accordance with Section 487(2) of the Companies Act 2006.

REGISTERED OFFICE

Titanic Suites
55/59 Adelaide Street
Belfast
BT2 8FE

This report was approved by the Board of Director/Trustees on 27th November 2024 and signed on its behalf by:



Susan Christie – Secretary

27th November 2024

KEEP NORTHERN IRELAND BEAUTIFUL
Independent Auditors' Report to the trustees of Keep Northern Ireland Beautiful

Opinion

We have audited the financial statements of Keep Northern Ireland Beautiful (the "Charity") for the year ended 31st March 2024 which comprise of the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements numbered 1 to 19, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's trustees, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008 and the regulations made under that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31st March 2024 and of its income and expenditure for the year then ended; *and*
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; *and*
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 18 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; *or*
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

cont'd.../

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; *or*
- the financial statements are not in agreement with the accounting records and returns; *or*
- we have not obtained all the information and explanations necessary for the purposes of our audit; *or*
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out on page 1, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.


Our responsibilities for the audit of the financial statements

The trustees have elected for the financial statements to be audited in accordance with the Charities Act (Northern Ireland) 2008 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 65 of the Charities Act (Northern Ireland) 2008 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Our responsibility is to audit and express an opinion on the financial statements in accordance with UK law and International Standards on Auditing (UK). Those standards require us to comply with the Auditing Practices Board's [(APB's)] Ethical Standards for Auditors, including "APB Ethical Standard - Provisions Available for Small Entities (Revises)", in the circumstances set out in note 18 to the financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.



Nigel V. Skillen (Senior Statutory Auditor)

for and on behalf of

Diamond & Skillen, Chartered Accountants and Registered Auditor

Sinclair House, 89/101 Royal Avenue,
Belfast, BT1 1FE

27th November 2024

KEEP NORTHERN IRELAND BEAUTIFUL

**Statement of Financial Activities
(incorporating Income and Expenditure Account) for the year ended 31st March 2024**

	Notes	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
Revenue					
<i>from voluntary income:</i>					
• Donations and Grants	3.1	23,793	1,587,729	1,611,522	4,634,627
<i>from charitable activities:</i>					
• Business income and Sponsorship	3.2	33,158	-	33,158	133,849
<i>from other activities:</i>					
• Other income	3.3	402,612	112,485	515,097	482,361
<i>from investments</i>					
• Investment income	3.4	48	-	48	758
Total revenue		459,611	1,700,214	2,159,825	5,251,595
Expenditure					
<i>on raising funds</i>					
• Promotional costs	4.1	-	140,155	140,155	156,732
<i>on charitable activities</i>					
• Employee costs (incl. pension costs)	4.2	-	1,171,833	1,171,833	1,272,252
• Premises costs	4.2	683	47,255	47,938	19,904
• Travel and training costs	4.2	(1,000)	46,186	45,186	58,029
• General administration costs	4.2	80	48,168	48,248	61,055
• Programme costs	4.2	79,542	540,646	620,188	3,188,172
<i>on other items</i>					
• Legal and professional fees	4.3	-	25,946	25,946	24,079
• Other expenses	4.3	-	57,616	57,616	104,682
• Depreciation of assets	4.3	-	-	0	-
Total expenditure		79,305	2,077,805	2,157,110	4,884,905
Net income/(expenditure) for the year	5	380,306	(377,591)	2,715	366,690
<i>Transfers</i>					
• Gross transfers between funds	16	(314,512)	314,512	0	0
Net movement in funds for the year		65,794	(63,079)	2,715	366,690
<i>Reconciliation of funds</i>					
• Fund balances b/f at 1st April		756,736	63,079	819,815	453,125
• Fund balances c/f at 31st March		822,530	0	822,530	819,815

The statement of financial activities includes all gains and losses recognised in the year.

All revenue and expenditure derives from continuing activities.

The notes on pages 13 to 22 form part of these financial statements.

KEEP NORTHERN IRELAND BEAUTIFUL

Statement of Financial Position
(Balance Sheet)
as at 31st March 2024

	Notes	2024 £	2023 £
Non Current Assets			
Plant, property and equipment	8	0	0
Current Assets			
• Receivables	9	738,421	1,109,139
• Cash at bank and in hand		837,298	818,355
		1,575,719	1,927,494
Payables: amounts falling due within one year	10	(753,189)	(1,107,679)
Net current assets		822,530	819,815
TOTAL ASSETS LESS CURRENT LIABILITIES		822,530	819,815
Payables: amounts falling due after more than one year		-	-
Net assets		822,530	819,815
The funds of the charity			
<i>Unrestricted income funds:</i>			
• General fund	12	822,530	756,736
<i>Restricted income funds:</i>			
• Central services DAERA Core	12	-	-
• Environmental Education	12	-	-
• Live Here Love Here	12	-	40,125
• Waste & Pollution Services	12	-	22,954
Total funds		822,530	819,815

The notes on pages 13 to 22 form part of these financial statements.

The financial statements on pages 10 to 22 were approved by the Board of Director/Trustees on 27th November 2024 and signed on their behalf by:



Susan Christie
Director / Trustee



Brian Monroe
Director / Trustee

Statement of Cash Flows
for the year ended 31st March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities	14	18,895	(827,301)
Cash flows from investing activities	3.4	48	758
Capital expenditure		-	-
Increase / (decrease) in cash and cash equivalents in the year		18,943	(826,543)
Reconciliation of net cash flow to movement in net funds			
Increase / (decrease) in cash and cash equivalents in the year		18,943	(826,543)
Net funds at 1st April 2023		818,355	1,644,898
Net funds at 31st March 2024		837,298	818,355

The notes on pages 13 to 22 form part of these financial statements.

KEEP NORTHERN IRELAND BEAUTIFUL
Notes forming part of the Financial Statements for the year ended 31st March 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements are prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective from 1st January 2015) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Keep Northern Ireland Beautiful meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

1.2 Reconciliation with previously Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required.

No restatements were required.

1.3 Preparation of the accounts on a going concern basis

The trustees are of the view that as the reserves of the charity are within the requirement of the charity's reserves policy, the immediate future of the charity for the next 12 to 18 months is secure and on that basis the charity is a going concern.

1.5 Revenue

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity;
- it is probable that the income will be received; *and*
- the amount can be measured reliably

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met

Grants receivable

Grants receivable which relate to the year are credited to income within the Statement of Financial Activities, with unspent balances being carried forward to subsequent years within the relevant fund.

Specific debts are recognised where approved grant expenditure exceeds grant income received to date.

Grant income relating to future periods is carried forward under creditors.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes. The fund comprises the accumulated surpluses and deficits of unrestricted income and expenditure.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of administering such funds are charges against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

1.8 Expenditure and irrecoverable VAT

Expenditure is recognised once there is legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on raising funds comprises the costs of marketing and promoting the charity and its activities;
- Expenditure on charitable activities includes the direct costs allocated to the performance of activities undertaken to further the purposes of the charity and their associated support costs;
- Expenditure on other items represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against "expenditure on other items"

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

1. Accounting Policies (cont'd)

1.9 Allocation of costs to funds

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources. In the year ended 31st March 2024, the allocation of general expenses (including irrecoverable VAT) to funds was as follows:

Core	14%
Environmental Education	15%
Environmental Services	11%
Live Here Love Here	25%
Waste & Pollution Solutions	15%
Climate Action	12%
Biodiversity	4%
Earth Hub	4%

1.10 Non Current Assets

Non Current assets are stated at cost less accumulated depreciation.

Expenditure is recognised as capital in nature for:

Fixtures & Fittings	-	Amounts over £3,000
Computers & Equipment	-	Amounts over £3,000

Depreciation is provided to write off the cost of fixed assets over their anticipated useful lives.

Depreciation is provided at the following rates:

Fixtures & Fittings	-	33.33% straight line
Computers & Equipment	-	50.00% straight line

1.11 Receivables

Trade and other receivables are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Payables and provisions

Payables and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Payables and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.14 Pensions

The amount charged to the Statement of Financial Activities represents the contributions payable by the charity during the year.

1.15 Transition to FRS 102

The transition date was 1st April 2015.

There was no requirement to restate any comparative balances in making the transition to FRS 102.

2. Legal status of the charity

The charity is a company limited by guarantee, registered in Northern Ireland no. NI038848. The members of the company are the directors named herein. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The company is registered with HM Revenue & Customs as a charity (ref: XR36767) and is also registered with the Charity Commission for Northern Ireland (ref: NIC102973).

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

3 REVENUE

3.1 From voluntary income

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
• Donations received	3,182	-	3,182	6,724
• Grants received:				
Core:				
• DAERA - Core	-	102,188	102,188	161,025
• DAERA - Eco Communities	-	-	0	44,923
• EEI project	-	-	0	10,000
• Garfield Weston Foundation	-	-	0	30,000
• Services	-	-	0	12,172
Environment Education / Eco Schools:				
• DAERA - Eco Schools grant aid	-	237,725	237,725	85,000
• DAERA - Re-imaging ESD	-	-	0	93,416
• DAERA - Dormant Schools	-	-	0	28,744
• FEE / Wrigley	11,930	-	11,930	10,854
• Danske Bank Biodiversity Garden	-	-	0	32,366
• Danske Bank Outdoor learning	-	-	0	10,000
• Radius	-	-	0	42,145
Environmental Services:				
• DAERA - Cleaner Neighbourhoods grant aid	-	138,728	138,728	61,386
• DAERA - Parks for People	-	-	0	35,533
Live Here Love Here:				
• DAERA - Live Here Love Here aid	-	321,360	321,360	87,500
• Jubilee Garden	-	-	0	112,000
• DAERA - Schools Pollinator Grant Scheme	-	-	0	2,418,246
• DAERA - AAS	-	-	0	114,718
• DAERA - LHLH awards	-	-	0	2,865
• DAERA - Marine	-	-	0	273,288
• DAERA - Dormant accounts	-	-	0	7,900
Waste and Pollution Solutions:				
• DAERA - TPNI / TTNI	-	317,000	317,000	336,500
• DAERA - Marine Litter	-	212,296	212,296	-
Climate Action:				
• DAERA - Climate Grants	-	200,000	200,000	200,000
• Energia Community Fund	8,681	-	8,681	-
Biodiversity:				
• DAERA Pollinator grants - Biodiversity Salary	-	-	0	10,674
• DAERA - Generation Nature	-	14,650	14,650	-
UK Community Renewal Fund:				
• UKCRF Programme	-	-	0	406,648
Earth Hub:				
• Dormant Accounts Fund	-	43,782	43,782	-
	23,793	1,587,729	1,611,522	4,634,627

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

3.2 From charitable activities

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
• Biodiversity - Moy Park	27,158	-	27,158	579
• Environmental Education - Translink	6,000	-	6,000	-
• Environmental Education (Eco Schools) - sponsorship	-	-	0	57,869
• Environmental Services - sponsorship	-	-	0	19,315
• Live Here Love Here - sponsorship	-	-	0	38,250
• Waste & Pollution services	-	-	0	9,920
• Climate Action - sponsorship	-	-	0	3,900
• Biodiversity - sponsorship	-	-	0	3,641
• Other	-	-	0	375
	33,158	0	33,158	133,849

3.3 From other activities

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
• Eco Schools - Post Support	133,323	-	133,323	76,801
• Campaigns - Live Here Love Here	149,500	112,485	261,985	293,000
• Cleaner Neighbourhoods - Borough Surveys	13,313	-	13,313	8,150
• Green Business Programme	20,500	-	20,500	20,500
• Beaches project awards	10,801	-	10,801	10,092
• Blue flag for boats	15,094	-	15,094	2,759
• Seaside Awards	-	-	0	10,092
• Green Flags for Parks	37,543	-	37,543	47,359
• Training conferences	9,338	-	9,338	13,408
• Sundry income	13,200	-	13,200	200
	402,612	112,485	515,097	482,361

3.4 From investments

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
• UK bank interest received	48	-	48	758
	48	0	48	758

4 EXPENDITURE

4.1 On raising funds

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
• Fund-raising expenses	-	-	0	-
• Promotional advertising	-	138,213	138,213	151,208
• Promotional materials and services	-	1,942	1,942	5,524
	0	140,155	140,155	156,732

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

4.2 On charitable activities

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
on charitable activities:				
Employee costs:				
• Wages and salaries	-	1,077,430	1,077,430	1,160,412
• Staff benefits	-	4,772	4,772	3,597
• Employer pension contributions	-	73,638	73,638	64,376
• Temporary staff	-	3,283	3,283	4,513
• Recruitment expenses	-	12,710	12,710	39,354
Premises and insurance costs				
• Rent	-	41,799	41,799	11,479
• Cleaning and waste disposal	-	1,206	1,206	1,119
• Insurance	683	4,250	4,933	7,306
Travel & training costs:				
• Staff travel - within NI	-	23,568	23,568	21,259
• Staff travel - outside NI	-	2,302	2,302	7,947
• Car hire	-	-	0	-
• Subsistence	-	387	387	1,460
• Staff training	-	15,476	15,476	16,295
• Staff welfare	-1,000	4,452	3,452	11,069
General administration costs:				
• Printing, postage and stationery	-	1,164	1,164	6,248
• Telephone	50	8,787	8,837	8,446
• IT and website	-	35,632	35,632	45,041
• Miscellaneous	31	2,585	2,616	1,320
Programme costs:				
• Meeting expenses	-	4,021	4,021	5,852
• Project materials	-	17,273	17,273	86,673
• Levies	-	13,049	13,049	12,763
• Volunteer training (in Projects)	-	-	0	5,919
• Volunteer expenses	-	3,854	3,854	5,029
• Event costs	-	29,080	29,080	28,679
• Grants payable	-	313,648	313,648	2,799,731
• Project costs - IT	-	29,453	29,453	34,757
• Project costs - other	79,541	130,269	209,810	208,768
	79,305	1,854,088	1,933,393	4,599,412

4.3 On other items

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
on other items:				
Legal and professional fees:				
• Audit fees	-	3,600	3,600	3,600
• Accountancy and payroll preparation fees	-	2,700	2,700	2,730
• Legal fees	-	2,150	2,150	245
• Other professional fees	-	17,496	17,496	17,504
Other expenses:				
• Bank charges	-	-	0	830
• Exchange losses	-	191	191	-
• Subscriptions	-	9,141	9,141	3,227
• Irrecoverable Value Added Tax	-	48,284	48,284	100,625
Depreciation of assets:				
• On Fixtures and fittings	-	-	0	-
	0	83,562	83,562	128,761

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

5 Net incoming resources

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
<i>Net incoming resources are stated after charging:</i>				
Depreciation of non current assets	-	-	0	-
Diamond & Skillen - audit fees	-	3,600	3,600	3,600
Diamond & Skillen - other fees	-	2,700	2,700	2,730

6 Employee costs

6.1 Salaries and pensions

	Unrestricted Funds £	Restricted funds £	Totals 2024 £	Totals 2023 £
Wages cost (excl Employer NIC)	-	991,984	991,984	1,069,528
Employer National Insurance Contributions	-	85,446	85,446	90,884
Staff benefits	-	4,772	4,772	3,597
Pension contributions	-	73,638	73,638	64,376
	0	1,155,840	1,155,840	1,228,385

The average number of persons, including part-time staff, employed on UK contracts was 39 (2023: 40)

No trustee or director received any remuneration from the charity in the year (2023: none)

No employee was paid more than £60,000 in the year (2023: none)

6.2 Trustees' expenses

Members of the Board of Directors (who are also the Trustees of the charity) receive no remuneration for their services. The Director / Trustees of the charity are eligible to receive reimbursement of out of pocket expenses incurred whilst representing the charity. The expenses borne by the charity in 2023/24, paid to the director/trustees of the charity were £nil (2023: £42.80).

In certain cases, the Director / Trustees are eligible to receive payment for services rendered to the charity. Where this situation occurs, full detail is given at note 17 on page 15.

7 Pension costs

The company operated defined contribution schemes in respect of its staff. The schemes and their assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £85,446 (2023: £64,376)

8 Non current assets

	Fixtures & fittings £	Computers & Equipment £	Totals 2024 £	Totals 2023 £
<i>Cost:</i>				
At 1 April 2023	2,881	6,160	9,041	9,041
Additions	-	-	0	-
At 31 March 2024	2,881	6,160	9,041	9,041
<i>Accumulated depreciation:</i>				
At 1 April 2023	2,881	6,160	9,041	9,041
Charge for year	-	-	0	-
At 31 March 2024	2,881	6,160	9,041	9,041
<i>Net book value:</i>				
At 31st March 2024	0	0	0	0
At 31st March 2023	0	0	0	0

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

9 Receivables

	Totals 2024	Totals 2023
	£	£
Debtors ledger control account	706,684	1,105,924
<i>Prepayments and Other Debtors:</i>		
• Prepaid expenses	25,487	3,215
• Rent deposit	6,250	-
	738,421	1,109,139

10 Payables: amounts falling due within one year

	Totals 2024	Totals 2023
	£	£
Creditors ledger control account	264,320	715,315
<i>Income in advance - grants:</i>		
• Lisburn & Castlereagh City Council - Live Here Love Here	20,000	20,000
• Lisburn & Castlereagh City Council - Eco Schools	10,942	-
• Dormant accounts fund - Earth Hub	84,063	-
• Ulster Garden Villages - 30u30 programme	15,000	-
• American Ireland Fund	9,993	-
• Generation Nature - Bio-Diversity	20,849	-
• Energia - The Community Foundation	-	8,680
• Eco Schools support	-	36,147
• Other grants in advance	-	3,500
<i>Income in advance - other:</i>		
• Blue Flag / Seaside / Green Flag Awards	38,568	50,230
• Eco Schools	16,892	-
• Live Here Love Here	9,000	21,000
• Climate Action - Climate Awareness Training	2,680	-
• Coca-Cola - 30u30 programme	25,000	-
• Hedgerow Heroes	12,842	-
• Borough Cleanliness surveys	-	12,813
• Other income in advance	-	5,500
<i>Accruals and Other Creditors:</i>		
• Accruals	222,303	181,813
• Pension contribution creditor	-	3,804
• HMRC - Value Added Tax due	506	48,829
• Other creditors	231	48
	753,189	1,107,679

11 Financial Commitments

As of 1st January 2024 the company has entered into a rental agreement for the office premises at 55/59 Adelaide Street, Belfast. The agreement runs to 31st December 2026 and the rent is £75,000 per annum. The total potential liability under this agreement as at 31st March 2024 is therefore 18 months' rent (£112,500). There are no other annual commitments under non-cancellable leases nor any other financial commitments that are not recognised in the accounts (2023: £nil). Keep Northern Ireland Beautiful has entered into a number of long term contracts for the supply of services all of which are cancellable.

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

12 Analysis of charitable funds

	At 1 Apr 2023	Income	Expenditure	Investment Gains	Transfers	At 31 Mar 2024
	£	£	£	£	£	£
• General fund	756,736	459,564	(79,305)	48	(314,513)	822,530
<i>Total unrestricted</i>	<i>756,736</i>	<i>459,564</i>	<i>(79,305)</i>	<i>48</i>	<i>(314,513)</i>	<i>822,530</i>
• Central Services - DAERA Core	-	102,188	(108,518)	-	6,330	0
• Environmental Education	-	237,724	(334,797)	-	97,073	0
• Environmental Services	-	138,728	(164,467)	-	25,739	0
• Live Here Love Here	40,125	433,845	(568,993)	-	95,023	0
• Waste & Pollution Solutions	22,954	529,296	(556,920)	-	4,670	0
• Climate Action	-	200,000	(227,192)	-	27,192	0
• Biodiversity	-	14,650	(40,806)	-	26,156	0
• Earth Hub	-	43,782	(76,112)	-	32,330	0
<i>Total restricted</i>	<i>63,079</i>	<i>1,700,213</i>	<i>(2,077,805)</i>	<i>0</i>	<i>314,513</i>	<i>0</i>
Total funds	819,815	2,159,777	(2,157,110)	48	0	822,530

UNRESTRICTED FUNDS

The general fund represents the free funds of the charity which are not designated for particular purposes. The constituent parts of the general fund are: ECO SCHOOLS BUSINESS, SERVICES and LIVE HERE LOVE HERE.

RESTRICTED FUNDS

- **Central Services - DAERA core** is the core activity of the charity which is financed by the Department of Agriculture, Environment and Rural Affairs (DAERA). Any deficit of income vs expenditure in this fund is met from the general fund
- **Environmental Education (Eco-Schools)** is an international programme of environmental and sustainable developmental education for schools. Keep Northern Ireland Beautiful administer this programme in Northern Ireland on behalf of the DAERA. The funding received from DAERA is restricted. Any other funding is not restricted. Any deficit of income vs expenditure in this fund is met from the general fund.
- **Live Here Love Here** is a campaign to encourage local communities, businesses and schools to take ownership of where they live. The campaign involves Keep Northern Ireland Beautiful in a partnership with DAERA, Tourism NI and 8 local councils. Any deficit of income vs expenditure in this fund is carried forward to be met from future income.
- **Cleaner Neighbourhoods** is driving changes in the consumption and littering of plastic packaging, particularly single use plastics through funding from DAERA. The four strands of this work have focused on local government, businesses, schools and individuals. Any deficit of income vs expenditure in this fund is met from the general fund.

Keep Northern Ireland Beautiful delivered against the three major environmental crises faced by humanity, each of which constitutes a theme within its strategic plan.

- **Waste & Pollution Solutions** were advocated to a wide range of audiences through campaigns focusing on plastics and textiles
- For **Climate Action**, programmes to deliver Carbon Literacy for teachers, youth leaders and young people were initiated as well as work to prepare for COP26.
- **Biodiversity Recovery** was delivered through the Food for Thought programme, which rolled out under Live Here Love Here.

New projects:

- **The EARTH Hub** – Environmental Action for Resilience, Transformation and Health Hub – will be a new and dedicated online platform which will enable more collaborative working and connectedness between organisations delivering and seeking to deliver environmental action. At the end of the project, the environmental sector will be more resilient and prepared for the future through the reduction in duplication, creation of new resources, training and skills development and increased collaboration across the sector.

13 Analysis of charity net assets between funds

	Unrestricted funds	Restricted funds	Totals 2024	Totals 2023
	£	£	£	£
Non Current assets	-	-	0	-
Current assets	1,107,850	467,869	1,575,719	1,927,494
Payables: amounts falling due within one year	(285,320)	(467,869)	(753,189)	(1,107,679)
Payables: amounts falling due after more than one year	-	-	0	-
Net Assets	822,530	0	822,530	819,815

14 Reconciliation of net movement in funds to net cash flow from operating activities

	2024	2023
	£	£
Net incoming resources before depreciation	2,715	366,690
Deduct investment income shown in investing activities (note 3.4)	(48)	(758)
Decrease / (increase) in debtors	370,718	578,741
(Decrease) / increase in creditors	(354,490)	(1,771,974)
Net cash (outflow) / inflow from operating activities	18,895	(827,301)

KEEP NORTHERN IRELAND BEAUTIFUL

Notes forming part of the Financial Statements for the year ended 31st March 2024 (cont'd)

15 Income and expenditure summary

	2024	2023
	£	£
Gross income	2,159,825	5,251,596
Resources expended		
Direct charitable expenditure	1,933,393	4,599,411
Other costs	223,717	285,495
Depreciation	-	-
Net incoming resources	2,715	366,690
Transfer to provisions	-	-
Surplus for the year	2,715	366,690

The above reflects the Income and Expenditure accounts as required by the Companies Act 2006 as opposed to that required under the Statement of Recommended Practice as detailed on page 10. Detailed analyses of the expenditure are provided in the Statement of Financial Activities and note 4.

16 Transfers between funds

The following transfers were made from unrestricted funds to restricted funds to match deficit of expenditure over income in those restricted funds:

- i. The amount of £6,330 was transferred to the Core fund from the General Fund.
- ii. The amount of £97,073 was transferred to the Environmental Education fund from the General Fund
- iii. The amount of £25,739 was transferred to the Environmental Services fund from the General Fund
- iv. The amount of £95,023 was transferred to the Live Here Love Here fund from the General Fund
- v. The amount of £4,670 was transferred to the Waste & Pollution Services fund from the General Fund
- vi. The amount of £27,192 was transferred to the Climate Action fund from the General Fund
- vii. The amount of £26,156 was transferred to the Biodiversity Fund from the General Fund
- viii. The amount of £32,330 was transferred to the Earth Hub Fund from the General Fund

17 Related Party Transactions and Disclosures

- i. **Tim Walker (trustee/director of Keep Northern Ireland Beautiful) is Acting Chief Executive of arc21 (umbrella waste management group in Northern Ireland representing 6 councils in the east of the Province) under secondment from Belfast City Council and sits on the Board of the Chartered Institute of Waste Management.**
During the year, income to the charity from Belfast City Council was £69,650 + VAT (2023: £58,400 + VAT) in respect of a contribution to the Live Here Love Here Programme, Eco-Schools support, "we are watching you" posters, application fees for the Green Flag Awards and revalidation. Belfast City Council received the amount of £201.76 (2023: £247.83) from the charity in respect of waste disposal services.
- ii. **Sara Walker is spouse of Tim Walker (trustee/director of Keep Northern Ireland Beautiful). Sara is employed in the procurement unit of Belfast City Council.**
During the year Sara may have had sight of KEEP NORTHERN IRELAND BEAUTIFUL submissions or applications for grants
- iii. **Ian Humphreys, former Chief Executive of Keep Northern Ireland Beautiful is a member of the Board of the Foundation for Environmental Education (FEE).**
During the year income to the charity from FEE was £11,931 (2023: £10,854) in respect of sponsorship income to the Environmental Education fund (Eco Schools project).
FEE received £854 (2023: £573) for Blue Flag levy, £6,017 (2023: £6,007) for Eco Schools levy, £419 (2023: £414) for YRE levy and £5,329 (2023: £5,533) for FEE membership fees and other levies.
- iv. **Anna Lo (trustee/director of Keep Northern Ireland Beautiful) is a director of Arts Ekta (a cultural organisation based in Belfast).**
During the year Arts Ekta received a small grant payment of £3,300 (2023: £2,400).
- v. **John Thompson (trustee/director of Keep Northern Ireland Beautiful) is employed by Translink and has informal roles with Business in the Community and Belfast City Council.**
Translink provided transportation to support the Eco Schools programme.
During the year Translink sponsored the Spirit of Translink Awards - revenue to the charity of £20,500 (2023: £24,600).
Business in the Community is the landlord for the charity's premises - rent £23,908 (2023: £11,479)
During the year, income to the charity from Belfast City Council was £69,650 + VAT (2023: £58,400 + VAT) in respect of a contribution to the Live Here Love Here Programme, Eco-Schools support, "we are watching you" posters, application fees for the Green Flag Awards and revalidation. Belfast City Council received the amount of £201.76 (2023: £247.83) from the charity in respect of waste disposal services.

18 Disclosure of relevant circumstances

In common with many other charities of our size and nature we use our auditors to:

- i. prepare and submit returns to the tax authorities;
- ii. assist with the preparation of the financial statements; and
- iii. prepare and submit payroll calculations to HM Revenue & Customs.

19 Events after the end of the Reporting Period

There have been no significant events affecting the charity since the financial year-end.